

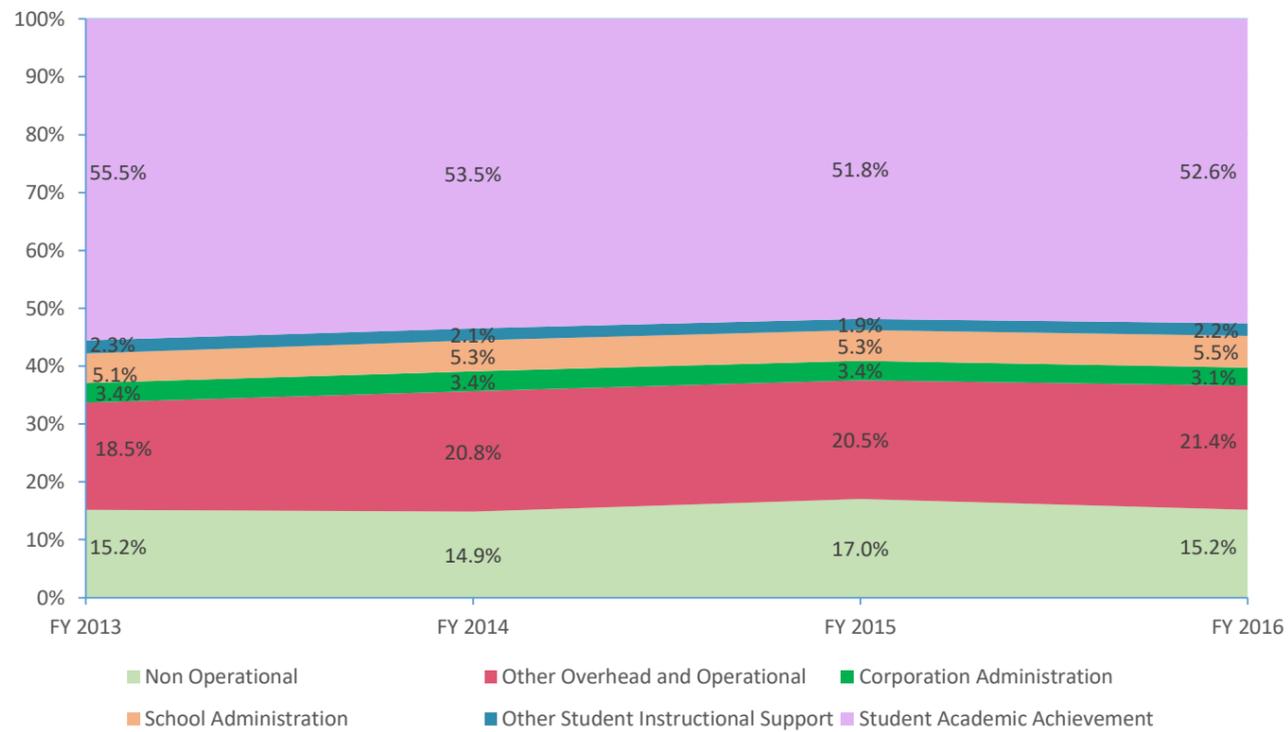
School Corporation Expenditures by Account
Biannual Financial Report Data
Nettle Creek School Corp (8305)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$6,235,750	53.3%	\$7,703,826	58.3%	\$6,351,453	55.5%	\$5,536,012	53.5%	\$5,342,104	51.8%	\$5,574,155	52.6%
Student Instructional Support	\$816,529	7.0%	\$1,023,901	7.7%	\$842,608	7.4%	\$768,013	7.4%	\$746,389	7.2%	\$812,119	7.7%
Total	\$7,052,279	60.3%	\$8,727,727	66.0%	\$7,194,061	62.9%	\$6,304,025	60.9%	\$6,088,493	59.1%	\$6,386,275	60.3%

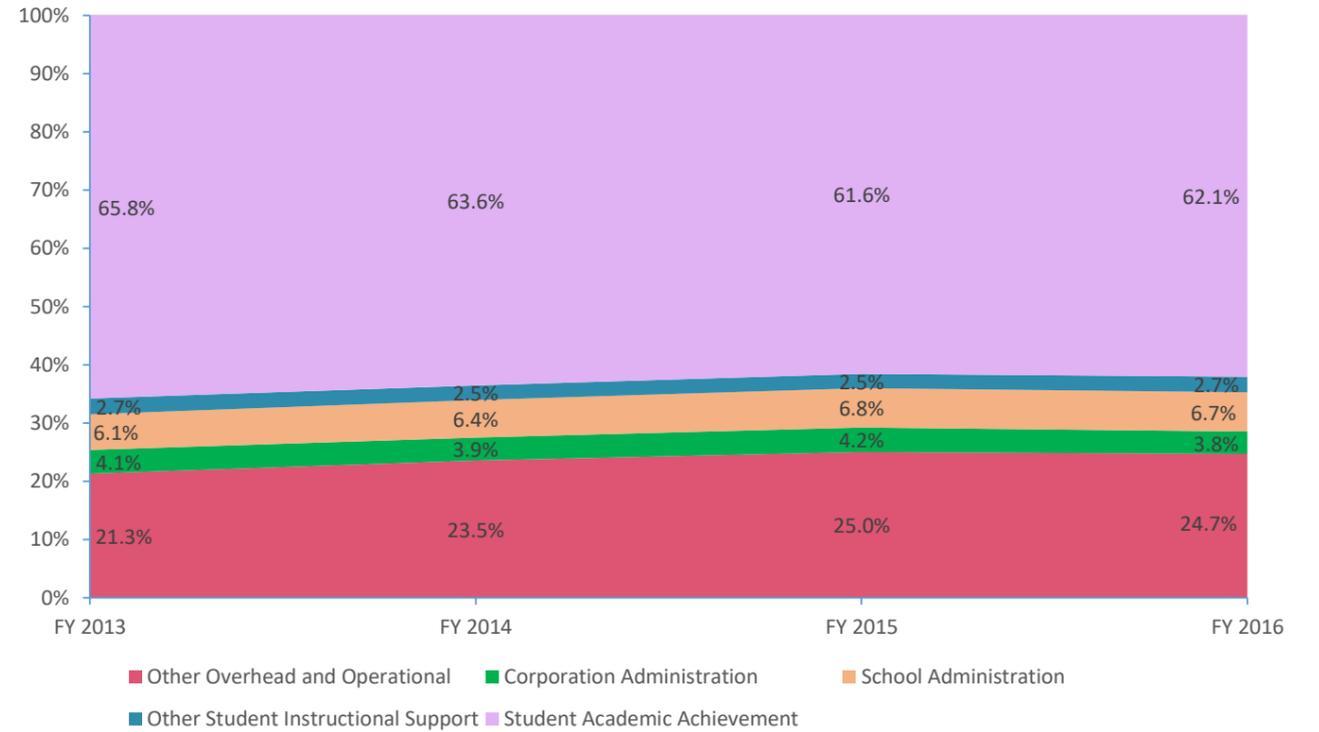
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,761,720	23.6%	\$2,838,733	21.5%	\$2,506,022	21.9%	\$2,509,958	24.2%	\$2,460,934	23.9%	\$2,604,039	24.6%
Non Operational	\$1,884,673	16.1%	\$1,656,506	12.5%	\$1,734,468	15.2%	\$1,538,187	14.9%	\$1,756,407	17.0%	\$1,608,418	15.2%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$4,646,393	39.7%	\$4,495,239	34.0%	\$4,240,491	37.1%	\$4,048,146	39.1%	\$4,217,341	40.9%	\$4,212,457	39.7%

Grand Total	\$11,698,671	\$13,222,966	\$11,434,552	\$10,352,171	\$10,305,834	\$10,598,732
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

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Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$88,636	\$285,884	\$247,765	\$236,242	166.5%	-17.4%	-4.7%
11100	Regular Programs	Elementary	\$1,688,595	\$2,599,860	\$1,755,424	\$1,973,592	16.9%	-24.1%	12.4%
11200	Regular Programs	Middle/Junior High	\$0	\$808,857	\$569,277	\$575,114	NA	-28.9%	1.0%
11300	Regular Programs	High School	\$1,753,733	\$1,945,982	\$1,035,767	\$1,059,239	-39.6%	-45.6%	2.3%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$25,498	\$35,117	\$36,238	NA	42.1%	3.2%
11410	Regular Programs	Vocational Education - Agriculture A	\$128,102	\$117,847	\$66,807	\$74,425	-41.9%	-36.8%	11.4%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$50,729	\$100,583	\$51,988	\$53,212	4.9%	-47.1%	2.4%
11470	Regular Programs	Vocational Education - Business Education	\$52,557	\$26,695	\$8,436	\$9,119	-82.6%	-65.8%	8.1%
11910	Regular Programs	Other Regular Programs - Competency Testing	\$0	\$764	\$0	\$0	NA	-100.0%	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$59,264	\$0	\$0	\$0	-100.0%	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$132,499	\$123,314	\$125,021	NA	-5.6%	1.4%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$0	\$0	\$226,540	\$238,040	NA	NA	5.1%
12350	Special Programs	Physical Impairment - Homebound	\$1,745	\$0	\$375	\$1,386	-20.6%	NA	269.9%
12410	Special Programs	Emotional Disabilities - Full Time	\$0	\$0	\$3,047	\$0	NA	NA	-100.0%
12510	Special Programs	Culturally Different - Communication Disorders	\$35,855	\$62,791	\$39,324	\$85,109	137.4%	35.5%	116.4%
12520	Special Programs	Culturally Different - Compensatory	\$183	\$34	\$0	\$0	-100.0%	-100.0%	NA
12810	Special Programs	Special Education Preschool	\$72,826	\$0	\$0	\$0	-100.0%	NA	NA
14100	Summer School Programs	Elementary	\$21,078	\$8,373	\$0	\$7,248	-65.6%	-13.4%	NA
14200	Summer School Programs	Middle/Junior High School	\$10,488	\$8,083	\$0	\$0	-100.0%	-100.0%	NA
14300	Summer School Programs	High School	\$0	\$6,029	\$0	\$5,716	NA	-5.2%	NA
16100	Remediation	Remediation Testing	\$7,581	\$27,844	\$9,317	\$9,609	26.8%	-65.5%	3.1%
16200	Remediation	Preventive Remediation	\$29,256	\$35,317	\$17,365	\$18,784	-35.8%	-46.8%	8.2%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$116,186	\$118,091	\$111,867	\$122,119	5.1%	3.4%	9.2%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$657,309	\$779,878	\$509,762	\$404,995	-38.4%	-48.1%	-20.6%
17900	Payments to Other Governmental Units Within State	Other	\$0	\$0	\$3,000	\$0	NA	NA	-100.0%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$3,750	\$0	\$0	\$0	-100.0%	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$8,240	\$2,569	\$0	\$0	-100.0%	-100.0%	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$39,438	\$83,243	\$33,812	\$25,250	-36.0%	-69.7%	-25.3%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$628	\$858	\$0	\$0	-100.0%	-100.0%	NA
22220	Instruction	Library/Media Services - School Library	\$116,191	\$183,457	\$691	\$607	-99.5%	-99.7%	-12.2%
22230	Instruction	Library/Media Services - Audiovisual	\$1,805	\$2,445	\$0	\$0	-100.0%	-100.0%	NA
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$14,931	\$520	\$0	\$0	-100.0%	-100.0%	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$55,614	\$0	\$0	\$0	-100.0%	NA	NA
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$24,008	\$0	\$0	NA	-100.0%	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$25,524	\$123,463	\$276,087	\$201,010	687.5%	62.8%	-27.2%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$9,350	\$147,456	\$66,309	NA	609.2%	-55.0%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$4,710	\$910	\$4,990	NA	5.9%	448.4%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$239	\$0	\$0	NA	-100.0%	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$125,227	\$153,055	\$26,719	\$139,531	11.4%	-8.8%	422.2%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$1,248	\$1,653	\$1,672	NA	34.0%	1.2%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$65,500	\$23,752	\$40,286	\$99,579	52.0%	319.2%	147.2%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$235,602	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$5,466,571	\$7,703,826	\$5,342,104	\$5,574,155	2.0%	-27.6%	4.3%
Student Instructional Support									
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$37,044	\$53,451	\$0	\$0	-100.0%	-100.0%	NA
21220	Students	Guidance Services - Counseling Services	\$173,881	\$239,340	\$136,301	\$162,870	-6.3%	-32.0%	19.5%
21240	Students	Guidance Services - Information Services	\$0	\$0	(\$254)	\$0	NA	NA	100.0%
21340	Students	Health Services - Nurse Services	\$42,928	\$52,977	\$62,788	\$68,006	58.4%	28.4%	8.3%
21990	Students	Other Support Services Students - Other Student Services	\$1,000	\$7,981	\$0	\$0	-100.0%	-100.0%	NA
24100	School Administration	Office of The Principal	\$422,296	\$670,152	\$547,554	\$581,243	37.6%	-13.3%	6.2%
Student Instructional Support Total			\$677,148	\$1,023,901	\$746,389	\$812,119	19.9%	-20.7%	8.8%

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Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$14,000	\$22,124	\$16,889	\$36,890	163.5%	66.7%	118.4%
23120	General Administration	Board of Education - Service Area Assistants	\$33,155	\$47,747	\$57,196	\$54,361	64.0%	13.9%	-5.0%
23150	General Administration	Board of Education - Legal Services	\$15,421	\$8,308	\$2,330	\$2,444	-84.2%	-70.6%	4.9%
23160	General Administration	Board of Education - Promotion Expenses	\$2,436	\$1,548	\$1,671	\$3,018	23.9%	95.0%	80.6%
23190	General Administration	Board of Education - Other Governing Body Services	\$6,829	\$8,082	\$9,125	\$8,583	25.7%	6.2%	-5.9%
23210	General Administration	Executive Administration - Office of The Superintendent	\$148,315	\$226,605	\$189,406	\$201,898	36.1%	-10.9%	6.6%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$51	\$52	\$0	\$68	33.9%	30.3%	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$3,077	\$5,496	\$5,007	\$11,652	278.7%	112.0%	132.7%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$29,674	\$15,430	\$56,705	\$10,510	-64.6%	-31.9%	-81.5%
25130	Central Services	Fiscal Services - Budgeting	\$0	\$2,249	\$0	\$0	NA	-100.0%	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$1,971	\$539	\$122	\$127	-93.5%	-76.4%	4.1%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$16	\$0	NA	NA	-100.0%
25196	Central Services	Fiscal Services - Other - Cash Change	\$420	\$850	\$600	\$550	31.0%	-35.3%	-8.3%
25199	Central Services	Fiscal Services - Other - Other	\$1,038	\$1,500	\$443	\$513	-50.6%	-65.8%	15.8%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$710	\$625	\$0	\$0	-100.0%	-100.0%	NA
25750	Central Services	Personnel Services - Health Services	\$0	\$0	\$710	\$1,195	NA	NA	68.4%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$275	\$0	NA	NA	-100.0%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$27,130	\$6,688	\$0	NA	-100.0%	-100.0%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$16,425	\$0	\$0	NA	-100.0%	NA
25950	Central Services	Other Supp. Serv. Cent. Serv. - Other Assessments	\$0	\$15,188	\$0	\$0	NA	-100.0%	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$0	\$0	\$76,629	\$70,195	NA	NA	-8.4%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$736,152	\$611,768	\$508,161	\$549,468	-25.4%	-10.2%	8.1%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$5,079	\$20,275	\$9,460	\$9,646	89.9%	-52.4%	2.0%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$248,295	\$162,322	\$206,788	\$194,283	-21.8%	19.7%	-6.0%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,008	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$104,048	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$1,000	\$0	\$0	NA	-100.0%	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$84,924	\$66,747	\$81,308	\$81,923	-3.5%	22.7%	0.8%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$269,776	\$152,403	\$160,964	NA	-40.3%	5.6%
27010	Student Transportation	Service Area Direction	\$22,358	\$36,727	\$31,049	\$37,105	66.0%	1.0%	19.5%
27100	Student Transportation	Vehicle Operation	\$239,755	\$334,357	\$260,232	\$282,395	17.8%	-15.5%	8.5%
27200	Student Transportation	Monitoring Services	\$11,170	\$29,222	\$45,662	\$21,830	95.4%	-25.3%	-52.2%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$246,063	\$275,211	\$224,994	\$210,802	-14.3%	-23.4%	-6.3%
27400	Student Transportation	Purchase of School Buses	\$131,979	\$72,480	\$49,114	\$140,702	6.6%	94.1%	186.5%
27500	Student Transportation	Insurance on Buses	\$607	\$14,685	\$16,744	\$17,312	2752.1%	17.9%	3.4%
27900	Student Transportation	Other Student Transportation Services	\$0	\$46	\$2,852	\$0	NA	-100.0%	-100.0%
31100	Food Services Operations	Service Area Direction	\$49,367	\$54,215	\$29,476	\$35,962	-27.2%	-33.7%	22.0%
31200	Food Services Operations	Food Preparation and Dispensing	\$149,460	\$182,420	\$140,466	\$156,797	4.9%	-14.0%	11.6%
31400	Food Services Operations	Food Purchases	\$286,102	\$299,615	\$270,257	\$294,009	2.8%	-1.9%	8.8%
31900	Food Services Operations	Other Food Services	\$4,712	\$7,967	\$8,156	\$8,833	87.4%	10.9%	8.3%
Overhead and Operational Total			\$2,578,175	\$2,838,733	\$2,460,934	\$2,604,039	1.0%	-8.3%	5.8%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$1,455	\$0	\$0	\$0	-100.0%	NA	NA
33200	Category not Specified	Community Recreation	\$5,440	\$3,500	\$0	\$0	-100.0%	-100.0%	NA
33400	Category not Specified	Athletic Coaches	\$124,167	\$168,443	\$148,415	\$152,636	22.9%	-9.4%	2.8%
33990	Other Community Services	Other	\$0	\$715	\$5,448	\$6,516	NA	811.3%	19.6%
43000	Category not Specified	Professional Services	\$0	\$1,500	\$5,500	\$0	NA	-100.0%	-100.0%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$200,236	\$82,140	\$150,719	\$66,114	-67.0%	-19.5%	-56.1%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$5,650	\$19,228	\$8,425	\$8,312	47.1%	-56.8%	-1.3%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$34,182	\$49,402	\$34,989	\$34,966	2.3%	-29.2%	-0.1%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$190,792	\$149,081	\$53,507	\$10,066	-94.7%	-93.2%	-81.2%
49000	Category not Specified	Other Facilities Acq. and Construction	\$5,275	\$8,980	\$0	\$0	-100.0%	-100.0%	NA
51100	Principal on Debt	Bonds	\$0	\$0	\$70,000	\$35,000	NA	NA	-50.0%

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
51600	Principal on Debt	Other DLGF Approved Debt	\$64,661	\$0	\$0	\$0	-100.0%	NA	NA
52100	Interest on Debt	Bonds	\$0	\$0	\$11,438	\$10,538	NA	NA	-7.9%
52600	Interest on Debt	Other DLGF Approved Debt	\$2,048	\$0	\$0	\$0	-100.0%	NA	NA
53100	Lease Rental	Buildings-Principal	\$410,000	\$395,000	\$660,000	\$615,000	50.0%	55.7%	-6.8%
53150	Lease Rental	Buildings-Interest	\$305,000	\$323,500	\$175,000	\$246,500	-19.2%	-23.8%	40.9%
53200	Lease Rental	Equipment-Principal	\$0	\$0	\$53,245	\$53,245	NA	NA	0.0%
54200	Advancements and Obligations	Common School Fund - Principal	\$509,096	\$282,198	\$254,846	\$254,846	-49.9%	-9.7%	0.0%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$172,045	\$124,875	\$114,681	NA	-33.3%	-8.2%
60700	Category not Specified	Scholarships	\$660	\$775	\$0	\$0	-100.0%	-100.0%	NA
Non Operational Total			\$1,858,662	\$1,656,506	\$1,756,407	\$1,608,418	-13.5%	-2.9%	-8.4%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$21,689	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$3,474	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$20,429	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$649	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$280,775	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$50,565	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$77,338	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$9,504	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$22,538	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$4,307	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$5,409	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$756	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$435,735	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$79,570	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$79,391	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$14,800	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$376	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$76	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$53	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$12	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$8,066	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$1,388	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$924	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$290	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$1,118,115	\$0	\$0	\$0	NA	NA	NA